Appendix II.

***Vide* Answer to Question No. 20.**

Statement *re* appointments made from among the candidates selected by the Public Service Commissioner as per the examination conducted in 1111.

Clerk Rs. 20-25 (English qualification).	Brahmin	18
	Nayar	54
	Kammala	10
	Ezhava	13
	Other Hindu	17
	Muslim	9
	Jacobite	15
	Marthomite	11
	Syriac Catholic	3
	Latin Catholic	6
	S. I. U. Church	3
	Other Christian	3
Typist Rs. 25-40	Brahmin	2
	Nayar	1
	Ezhava	1
	Other Hindu	1
	Marthomite	1
Clerk-Typist or Typist Rs. 20-25	Brahmin	8
	Nayar	7
	Kammala	1
	Ezhava	5
	Other Hindu	4
	Jacobite	1
	Latin Catholic	2
	S. I. U. Church	1
Clerk (Vernacular qualification)	Other Hindu	1

VOTING OF DEMANDS FOR GRANTS.

DEMAND I—LAND REVENUE AND TAXES ON INCOME.

Mr. K. George: Sir, I move for a grant not exceeding Rs. 10,08,917 under Demand I—Land Revenue and Taxes on income.

Mr. M. S. Anirudhan: Sir, I rise to oppose the motion on the ground that non-caste Hindus and non-Hindus are not adequately represented in the Land Revenue Department. This

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Department was a sealed book to these communities and was opened to them by a Royal Proclamation on the 1st Chingom 1098. It is now 15 years since that proclamation has been issued and on going through a caste-war list of the appointments made in this Department it is seen that the intention with which this department was thrown open to these communities is not properly appreciated by the appointing authorities. Of the Tahsildars more than 75 per cent. are appointed from caste-Hindus. Of the 4 5 Proverthicars 285 are Nairs, 25 are Brahmins, Other Hindus 47, Jacobites 15, Marthomite 1, Syrian Catholic 1 and Ezhavas 4. Of the 333 appointments the share given to these communities is very scanty. The same is the case with the appointments of accountants. Out of the 573 accountants, 397 are Nairs. From these statements it is clear that even after this department was thrown open for other communities the encouragement shown to the over-represented community in the Department is out of all proportion to the encouragement given to those who were shut out from the department for a very long time. In this connection it may be said from the treasury Benches that the Proverthicars are not appointed direct but they are promoted from the lower ranks. But in this case what I would request the Government, in view of the disabilities to which these communities have been put to, is that they must also be directly recruited.

Mr. Kochikal P. Balakrishnan Tampi: May I know what those disabilities are in the matter of recruitment?

Mr. M. S. Anirudhan: They were shut out for a very long time from the department. Fifteen years have passed Sir, since the department was opened to these communities. But the statistics of appointments made may convince any one that the claims of these communities were not adequately recognised. I would request the Government that a definite proportion of the vacancies may be filled up by recruitments from these communities. With these words I oppose the motion.

Mr. N. Abdur Rahiman Sahib: Sir, in supporting the motion I wish to add a few words. The cry for adequate representation of under-represented communities in the public service has been going on for so many years not only so far as the Revenue Department is concerned but also of others. Even after the separation of the Devaswom Department from the Revenue Department what was expected has not yet happened. Owing to a variety of reasons, certain communities were excluded from appointments even in the lower ranks of service in the Revenue Department. Even after the bifuccation of Devaswom from Revenue, the progress made in appointing members of backward communities at least as

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[Mr. N. Abdur Rahiman Sahib.]

Proverthicars and Accountants, has been rather slow. Sir, after the year 1097, so far as Muslims are concerned, there are only 2 Muslims who were able to secure Proverthicar's posts. As for the Accountants, the number is very small.

Mr. G. Narayana Aiyar: May I know whether it is the opinion of the honourable member that appointments should be made on population basis or on qualification basis ?

President: Order, order. I think, on the whole, considering that honourable members have got only 10 minutes each, interruption has to be confined to those on which information is absolutely essential and indispensable.

Mr. N. Abdur Rahiman Sahib: "Both" is my answer to the honourable member's question. Even so far as the clerical establishment is concerned, appointments of qualified Muslims are not made. As a result of long and persistent agitation Government were pleased to appoint a Public Service Commissioner and he is invested with certain powers. But so far as I am aware, not a single Musalman was appointed either by promotion from the lower grade or by direct recruitment, as Proverthicar or Accountant.

When the rules do not prohibit direct recruitment to these grades, I am at a loss to understand why Government do not take steps for direct recruitment to these grades. What I would suggest is to remove these colossal inequalities in the public service and to reserve a certain per centage, say 50 per cent., of the Proverthikars' and Accountants' posts to be filled by direct recruitment from the various backward communities alone. It has been the cry of some people that the Public Service Recruitment Rules themselves are not quite satisfactory, especially so far as the lower grade and the intermediate grade are concerned. Although considering the pay of the Accountants, their posts should come within the lower division, Government have included those posts in the intermediate division ; the same is the case with regard to the Proverthikars also. And the Departmental Heads are given powers in the matter of promotion. It is very doubtful whether when promotions are made in the Proverthikars' vacancies, the authorities concerned follow the Public Service Recruitment Rules. I would suggest to Government that this important question of making direct recruitments in regard to these appointments must be taken up and given effect to as early as possible, so that the grievances of a large section of the population which was hither to shut out absolutely from these appointments may be redressed.

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I would like to take this opportunity of bringing to the notice of the Land Revenue Commissioner certain sad features regarding the markets in the State. A substantial amount is collected by way of tolls from these markets, private as well as public markets. It is clear from the Administration report that not even a small fraction of the amount collected is being spent for the upkeep of these markets. Speaking of my constituency, in the Nedumangad market, the market is so small and considering the large number of people who gather there, it is rather pitiable to see that a large number of them are compelled to sit on the road-side and vend their articles. this is a great public nuisance and obstruction to traffic. Buses and motor cars find it very difficult to pass along the road. The very location of the market on the road-side causes great inconvenience to the public. The area is very much congested and both the sellers and the buyers in the market are put to great inconvenience. The sanitary arrangements are also very unsatisfactory. The market has to be extended and improved as early as possible. I understand that the Land Revenue Commissioner has inspected the market. Sir, provision for the extension of this market has been made in the budget on more than one occasion in the past ; but unfortunately, nothing has so far been done.

Similarly, in the market in Chirayinkil and in many markets around the Trivandrum town, the sanitary arrangements are bad, and some of them are not even swept properly ; several of them have no wells for the supply of good drinking water to the market-going public. I would urge upon the Government that at least a portion of the collections from these markets might be spent on their upkeep and improvement.

Mr. V. S. Arumukham Pillai (*Tovala* cum *Agasteesvaram*) : Sir, I also rise to oppose the Demand. My object is entirely different from those of the previous speakers. I want to draw the attention of the Government to the glaring inequality in the assessment of land tax in the country and to impress upon the Government the urgent necessity of thoroughly overhauling the existing land revenue system so as to secure an equitable distribution of tax burdens by basing them entirely on the income derived from the land.

Sir, in Nanjinad, you have a glaring and clear instance of this inequality of assessment. Years ago, Dewan Ramaiengar has stated thus :—

> " The present inequality of assessment such as it is, is another evil of great magnitude. Generally, to the north of Trivandrum, the assessment of land is moderate. But, in the southern taluks, notably in Thovala and Agasteesvaram, the burden is both onerous and

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[Mr. V. S. Arumukham Pillai].

unequal. Complaints of over assessment and the incidence of the Government demand are frequent The margin of profit is said to be small. There is no accumulation of capital The bulk of the agricultural population are able to derive but a bare subsistence from the land. Without a more equal distribution of taxation and a moderately fixed assessment, it is idle to expect any great extension of cultivation or economic progress."

I may submit, Sir, that, in the matter of taxation, Nanjinad is being accorded a step-motherly treatment. As has been stated in this House during the last 4 years, there are lands in Nanjinad which pay a tax of Rs. 35 per acre, a rate which does not obtain anywhere in the whole of the civilised world. Honourable members may be aware of the rate of assessment in the adjoining Tinnevelly District in the Madras Presidency where the the rate is highest. The average rate in the Tambaraparny area is Rs. 12-15-6. The average rate in the Madras Presidency is Rs. 6-6-0. In Tanjore in the resettled area it is Rs. 6-8-7.

Mr. K. George : Those figures represent only the average.

Mr. V. S. Arumukham Pillai ; Yes. So far as Nanjinad is concerned, it has been admitted by the Land Revenue Commissioner himself that the averege is Rs. 20 per acre.

Mr. K. George : No.

Mr. V. S. Arumukham Pillai : Sir, I put a question to the Land Revenue Commissioner and he answered that in Agasteesvaram the average was Rs. 20 per acre Anyhow, Sir, from the figures that are now given it will be clear that the rates in Nanjinad are much higher than the rates even in the Tinnevelly District where the lands are much more fertile than the lands in Nanjinad. As I have stated, Sir, the maximum in Nanjinad is Rs. 35 per acre; that cannot be disputed by the Land Revenue Commissioner.

The Economic Depression Enquiry Committee has reported that the maximum yield per acre will be 24 kottas per annum ; and they have estimated the cost of cultivation which is rather heavy in Nanjinad at Rs. 84 per acre per annum. Taking the price of paddy at Rs. 4 or 5 per kotta which is the present market rate, it is clear that the ryot will not have enough to pay the full tax of Rs. 35 per acre.

Now, let us compare this rate with the rates in other parts of the State. Our brothren in the North are making enormous profits out of tea, rubber, cardamoms and cocoanuts ; and they have been making huge profits during the last two centuries without paying any substantial portion to the coffers of the State. You, Sir, in

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your address have kindly adverted to this question and have stated that you propose to equalise the burden of taxation. You have also stated that there have been encroachments since the last Settlement, encroachments for which Government do not derive any revenue at present. In the interest of the tax-payers of Nanjinad, I appeal to you to take vigorous steps against these encroachers. Sir, this is even more important than smuggling ; it is worse than evasion of income-tax. I am also aware, Sir, of your statement that land revenue also should be based on the income derived from the land. I also know that you are aware of the high and excessive rate of assessment in South Travancore. You are the proper person, and I appeal to you, Sir, to help us with the relief that we deserve. I am fully confident that when a great lawyer and bold statesman like you is at the helm of affairs, vigorous steps will be taken to redress the grievances of the people of Nanjinad.

Mr. K. R. Elenkath: I also rise to oppose the motion.

In regard to the question of communal representation in the public service I merely want to suggest that the principle which has been adopted by the Government in regard to the revision of the constituencies and the franchise may well be extended to this question of communal representation in the public service also. It is true that some communities had disabilities in the matter of getting educational and economic facilities. Such communities that have really suffered from lack of education and had other disabilities need only be given reservation as regards representation on the basis of population or on the number of qualified hands. All other appointments may be made by holding competitive examinations or other tests so that they may fight in the field of efficiency and we will have only the most efficient hands in the service from among them.

Coming to the plight of the ryots of Nanjinad and Edanad, I endorse every word of Mr. V S. Arumukham Pillai. While, even in the most fertile land in the adjoining Tinnevelly District the average rate is only Rs. 9-15-0 per acre, it is Rs. 16-2-12 in the taluks of Thovala, Agasteeswaram and Kalkulam. Sir, when soon after you assumed office as Dewan, the public presented you with an address at Nagercoil, and you were then kind enough to assure us that you will take immediate steps to remedy the legitimate grievances of the suffering ryots. That is one point which affects in general cultivators for a long time. But coming to this year and

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[Mr. K. R. Elenkath.]

the years just prior to this I am at a loss to understand the attitude of Government and why they have not been at all sympathetic to the most distressed ryots in Travancore. Sir, according to the latest figures supplied to this House, we find that there has been an abnormal increase in the collection of arrears as well as of the current revenues from agricultural lands. In this year's budget whereas Government anticipate losses in certain heads and increase in other heads, they have nothing to say about the land revenue, Probably they do not anticipate the necessity for giving any remission next year. They probably think that the ryots do not undergo any suffering at all and have no complaint against Government or against nature itself. Sir, I wish to deal in detail about this when moving the adjournment motion this after-noon.

As regards coercive steps it is alarming to find that even in the sending of demand notices as well as in the actions taken with regard to destraint of property, sales of movable and immovable property the figures of 1110 and 1111 show very abnormol differences. Many of these come to nearly double and in some cases more than double. Whereas in 1110 the number of demand notices was 798,000 and odd, it has risen to 864,689 in 1111. Coming to the action taken for the recovery of movables, whereas the number stood at only 788 in 1110, it stood in 111 at 1,785. So also with regard to the amount realised. Whereas one is Rs. 19,106, the other is Rs. 8,958. I only make a passing reference to these to show that Government is very stringent and strict in adopting coercive measures. Is it because the ryots have become very prosperous and the economic depression has disappeared that Government took such an attitude? But, Sir, we find it has not been the case with the ryots even though Government would seem to take such a view. If the demand notices had been on the increase and at the same time the Government was not put to the necessity for auctioning the lands, then I would not have found fault with their presumable view. But what we find is that the number of cases of auction sale doubles itself and the amount realised on the same is so. That shows the abject inability of the ryot to pay and that the realisation of revenue has been taking place in the most coercive manner. I cannot put up with this attitude of the Revenue Department.

Sir, coming to the general method of realising the assessment on land we find that the means adopted in general are not satisfactory. There is much corruption in the department. It may be because the lowpaid officers, when they get an opportunity to deal with poor ryots by taking stringent measures under instructions from their superiors against the ryots exploit to their

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advantage for coercive and stringent measures being adopted. The ryots are in a very helpless condition and it is only very natural that they are inclined to bribe the officers in order that they may not be deprived of their small pieces of lands. Government therefore are giving greater opportunities to these officers to extract from the poor not only what is due from them but considerably something more. We cannot find fault with the ryot but only sympathise with him for such action; for the poor ryot is forced to resort to such means just in order to avoid his land being alienated.

In this connection I would refer to the observation made by my distinguished friend Mr. Kuruvilla, the other day, that the best means of doing away with corruption would be to change the law relating to it in order that he who bribes may not be penalised. Then and then only he will be readily coming in to give evidence before the authorities on the action taken by them. As I referred to yesterday I know of a Tahsildar and a first class magistrate to boot—a very honourable post indeed who in every act of his receives a bribe. I know that before deciding cases he receives bribes. In realising taxation and dealing with coercive steps he gets his commission and does what is proper for his brief.

President : It is a pity the honourable member does not bring that instance to the notice of Government.

Mr. K. R. Elenkath : I have brought it to the notice of the Government by means of an interpellation in response to public opinion as well as my own feeling. I may say that he is a member of the Hindu community, lest communalism may attribute motives and that he is a personal friend of mine, lest it may be construed that I have any personal spite for him, for, in these public matters friendships and other things ought not to count and I will be betraying my constituency and the public concerned if I do not bring to the notice of Government such dangerous attitude and corrupt methods of officers.

I only want to urge upon the Government that they may be more sympathetic to the ryots and that the Revenue Commissioner may instruct his subordinates to do their work properly and in such a way that the least trouble may be caused to the ryots.

Mr. Nedumangad R. Kesavan Nair : Sir, I rise to oppose the demand. My main object in doing so is to protest against the action of Government in having imported a foreigner to look after the income tax work. From the year 1109 onwards till

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[Mr. Nedumangad R. Kesavan Nair.]

the present year the amounts that we have been receiving under Income-tax has been steadily increasing. The net revenue that we realised under the item of income-tax in 1109 amounts to Rs. 3,81,226. In 1110 we were able to realise Rs. 5,21,786, an increase of about 2 lakhs. In 1111 we were able to realise Rs. 4,86,130. That shows a deficit of about a lakh and the Income-tax Commissioner explains this as due to the trade depression. Coming to 1112 we anticipated an amount of Rs. 5,50,000 but we got Rs. 6,28,000, about Rs. 78,000 over the anticipated amount.

Now what we have to consider when we take up the question as to whether there is the necessity to import a foreigner is whether our Income Tax Department with its Income-tax Commissioner who is probably the first Travancorean Land Revenue and Income Tax Commissioner who draws a four-figure pay, and with the experienced Revenue officers and the 43 collectors that we are having at our disposal cannot function without the help of a foreigner. We find that from the year 1109 onwards we were able to collect 90 per cent. of the amounts that were demanded. In 1111 we have issued 5,114 C. and D. notices. Of these, only 2,152 persons were assessed. That is less than 50 per cent. so that in the matter of making demands the department was not at all inactive. Let us see whether all the demands were realised. As I submitted at the outset 90 per cent. of the demands were met. Of the 2,152 persons who were assessed in 1111 only 226 persons appealed. Of these 145 appeals were allowed. That means that over 50 per cent. of the appeals were allowed, which again means that over 50 per cent. of the persons were unfairly taxed. Now, what was the position in 1109 and what was the position in 1110? I pointed out to the House that our income tax has been increasing. In 1109, 276 appeals were preferred by persons stating that they were unfairly assessed. Of these, 178 appeals were allowed. That means 50 per cent. of the people were unfairly assessed in 1109 also. In 1110, 219 appeals were preferred praying that the appeals should be allowed and that they were unfairly assessed by the collectors. Of these, 143 appeals were allowed. That means that even in the year 1110 about 50 per cent. of the persons were unfairly assessed by way of income tax. So far as these C. and D. notices are concerned, I submitted to the House that the income tax officers are very active, and that only half of the C. and D. notices that were issued were subjected to assessment.

President: Very active as regards smaller incomes.

Mr. Nedumangad R. Kesavan Nair. But Sir I submit that I fail to see the necessity, in the light of the statistics I have

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given, for importing a foreigner, particularly in view of the fact that we have got a Land Revenue and Income Tax Commissioner, and a senior officer who has been appointed as a Deputy Commissioner of Income Tax. Under such circumstances, wherein lies the necessity of the importation of a foreigner ? I believe I have been able to point out to the House that there was no necessity for such an oppointment. If the Government was able to bring home to this House the necessity of appointing a new officer, I could have understood it.

So far as our land revenues are concerned I should submit a word. The condition of the agriculturists, though much reference has been made in the opening address that his condition is being looked into, I should submit, is in no way better. He has to bring his commodities to the market. He has to pay a very decent amount by way of market tolls. If he takes his commodities in a cart he has to pay the P. W. D. authorities by way of tolls there also. If he has to export his commodities, he has to pay customs duties. With the paltry amount that he gets after meeting these he has to purchase his necessaries. Mr. Abdur Rahiman Sahib was submitting that in the Nedumangad Taluk in the matter of levying market dues complaints after complaint have gone to Government. Sir, mass petitions have been sent to Government. We convened a meeting and sent up resolutions, but the Tahsildars are always keen in showing that year by year the amount that Government gets is on the increase. It is no wonder that the market contractors bid for higher amounts because they are allowed to collect any amount they choose. I would request the Government to kindly go into this question, particularly into the complaints that we have made so far as the markets of Nedumangad are concerned.

Mr. Kochikal P. Balakrishnan Tampi: Sir, I also oppose the motion, but not for the reasons adduced by my friend Mr. Kesavan Nair. On the other hand I certainly welcome the appointment of an expert for the time being to set right our Income Tax Department. In British India also, as far as I understand, the Income Tax Department began as an appendage of the Land Revenue Department and as the work and the scope of the Income Tax Department developed it was found necessary to form a separate department. Moreover Income tax is a highly technical and specialised thing. The Tahsildars and Income Tax collectors have not got sufficient time to do this work and to study methods of collection. When the honourable member points out that there have been evasions of payment that very fact only shows that we should so regulate the collection.

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Mr. Nedumangad R. Kesavan Nair: Sir, as a word of personal explanation, I may say that I never stated that there has been evasion.

President: I do not know whether Mr. Balakrishnan Tampi referred to you.

Mr. Kochikal P. Balakrishnan Tampi: In 1108 when the Assembly threw out the grant for the appointment of Income Tax Inspectors, it was decided by this House to appoint Income Tax Officers on a higher pay, with greater responsibility. We take it as a compliment to this House that the results of such appointments have justified the proposal. Therefore, one of the most welcome features in the new budget is the short time appointment of a specialist who has had special knowledge of income tax administration in British India. My only fear is that the climatic conditions and the conditions of our Service Regulations are not so inconvenient as not to give temptation to that man to continue longer than may be necessary.

Then another point was raised in the discussion; if it were not by my honourable friend Mr. Anirudhan I would have been intolerant. Time after time, honourable member, were rising and wasting the time of the House I think it is not unparliamentary to use the word 'wasting' by repreating terms of "communal justice and injustice." It provokes my smile. All our learning is wasted on ill-timed statistics. After all, it is not quite proper that we harp upon these things. For historic reasons, some men must have chosen to enter the lower grades of the Government service. My sympathy goes out to them for being at everybody's bidding. The worst punishment one can contemplate in a civilised society is to appoint a man as a Proverthicar. Not only before Government officers but even before pretentious Council members, they are servile. For Mr. Anirudhan to think that they are monopolising the service is a perversion of history. If any other member had stated that, I would have replied that these pathalogical cases must be looked into. What does it matter whether the tax collector is a Vysia or a Kshatria? That does not matter. What does it matter whether the Anchalmaster is a Vysia or a Kshatria? At every turn of the discussion, whether it be a bridge proposed by Mr. Truscott or income tax or revenue affair proposed by Mr. George, it is said that "15 Kshatrias and 11 Vedans are there. One more Vedan should be taken in, otherwise it would be social injustice." I would appeal to Mr. Anirudhan to remember that it will be bad grace for an honourable member to take up his time in talking of these things when the whole of India is seriously concerned with other matters.

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President : "Wasting the time of the House" is not unparliamentary language.

Mr. Kochikal P. Balakrishnan Tampi : For certain inequalities there must have been historic reasons. After all at this juncture I should say that there is absolutely no inequality in this land. There is nothing like slave trade here. There is nothing preventing a man in aspiring to the highest office in the State. If Mr. Anirudhan and others desire it, they can succeed to the Dewanship at Bhakthivilas. But simply because one is a Vedan, on ethnological grounds that he should get an office is not justice. We are all opposed to the appointment of Brahmins even in religious offices because birth is not considered to be a valid ground for appointment ; certainly it does not appeal to our logic. A few years ago people of certain other communities must have chosen to get into some lucrative trade, they must have engaged in industries and have had a good time of it. After all the connotation of words has changed in Indian India. 'Community,' 'justice,' and 'social,' have very different connotations in the Oxford Dictionary. Certainly it is very tiresome to hear respectable and honourable members repeating about 'justice' and 'injustice' in this connection. I am afraid if these are rendered into a gramaphone plate and played at the beginning and end of every session, it would amply satisfy some of my honourable collegues.

Mr. M. Govindan (*Nominated*) : Sir, I have the misfortune to agree with Mr. Anirudhan in the matter of inadequacy of representation of certain communities in the Revenue Department. I know that Mr. Balakrishnan Tampi will characterise my speech as a waste of time. Mr. Balakrishnan Tampi can afford to do that. His community enjoys practically a monopoly of appointments in the Revenue Department. (*Hear, hear.*) It is very funny and interesting to see a member of that community assuming a degree of indifference and attaching unimportance to the subject, asking other members not to waste time because after all, it is nothing whether a Kanikkaran or anybody else holds an appointment. That is too transparent an advocacy that we can easily see through. Sir, there is very great hardship for us. It is the birthright of every citizen to have a fair share in the administration of the country. If unfairness was shown by certain communities at the beginning by monopolising certain appointments, that is communal injustice. It is I know very unfashionable even to use the word communal simply because the articulate section of the community has attached a

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[Mr. M. Govindan.]

connotation to the word 'communal' with a disparaging association. I submit that it is too late in the day for these methods of advocacy to succeed. Be fair to all communities. Those who have taken a little undue share should be prepared to share it with others. I would not take up any more time on this subject except to give one or two constructive suggestions. Sir, in the matter of recruitment to the Revenue Department, the rotation in force for inferior service has not been applied to the Accountants from whom by promotion Proverticars are recruited, Why was that not applied ? It was not applied because it is stated that the Accountants are responsible officers although their pay is that of the inferior grade. Why are not Proverticars directly recruited direct from outside ? Simply because the appointment is stated to be responsible. Then I say recruit them from the Accountants. But the accountants are included in the intermediate division though according to their pay they should come in the inferior grade. Since accountants have been put in the intermediate grade, 60 per cent of them have to be recruited by efficiency test and 40 per cent. only according to communal representation. I submit that it is very hard. It was very reassuring to hear the Revenue Commissioner stating in another place that there is an idea of reserving a fair share of the appointments of Proverticars for direct recruitments of qualified hands. That is all very well. But I ask whether that will remove the inequality My answer is, no. Even if you reserve a good share of it for appointment direct according to rotation, still a good share will remain for promotion from the ranks of the Accountants. The only effective way of removing this unfairness is to put the Accountants in the inferior grade to which they properly belong. If that is done the inequality in the Proverticar's grade will disappear in the course of a few years when promotions are made from the Accountant's grade to the Proverthicar's grade.

Another point I wish to refer to is about the appointment of Revenue probationers as is done elsewhere. You say that experience is required for revenue work. What about the I. C. S. men ? When they enter the Revenue department, they have no experience of revenue work. They are associated with all classes of work. They are even given second class and third class Magistrates powers. We have got ever so many B. As and B. Ls, fully qualified to hold any appointment in public service. They can be taken as Revenue probationers and given training if the Government are really serious to give adequate representation to the unrepresented communities. That is so far as communal representation is concerned.

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It is true that Government must have resources to discharge their functions and meet the needs of a progressive administration. They must collect taxes. But when I look at the bulk of volumes of the Gazette and find the enormous number of coercive steps taken in respect of properties for arrears of tax, I shudder. The number of the coercive steps has become so great that anybody will be shocked to note it. These coercive steps are proposed to be taken for the realisation of nominal sums. There should be some redress for this. Another matter is that there must be enough money for running this progressive administration. Where is money to come from ? Many sources are indicated no doubt. My point is this. Many of us are enjoying trees without paying any tax for them. I ask why not the Government conduct a fresh Land Revenue settlement ? 30 or 40 years have elapsed since the last settlement. When I suggest that, in a Council mostly composed of land owners, it will be a very unpopular suggestion. At least some of my friends will feel it as hard. The fact is that we are enjoying extensive lands with trees without paying any tax for the trees. Attention of Government should be directed to that aspect of the matter. A fresh settlement would only be a just and fair method of solving this problem.

Mr. N. Abdur Rahiman Sahib : May I know from the member when the next settlement is due ?

Mr. M. Govindan : I am not in possession of information in regard to that. It is long over-due, so far, I know, at least in a large number of Taluqs.

Mr. M. K. Anantha Siva Aiyar (*Nominated*) : From the administration report of 1111, I find that the number of defaulters in 1111 in regard to payment of tax whose properties were sold was 20,890. The revenue derived on that score in 1111 was Rs. 78,094. In the year 1113 revenue under this head is estimated to come to Rs. 85,000. From this we have to presume that sales will certainly be on the increase in future years also. This is a very bad symptom of the present economic condition in the country. There may be cases in which Pattadars allow their properties to be sold and purchased in the name of other persons for the purpose of defrauding their creditors. Even after allowing a margin for such sales, the figure is appalling. In the interests of the tax paying people and in view of the present economic chaos and loss of credit among the people. I would suggest for the kind consideration of Government the adoption of the method followed by the Civil Courts in the matter of realising decree amounts for the recovery of arrears of revenue also. If a property comes up for auction on account of arrears of tax, such sale may be adjourned to a specified

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[Mr. M. K. Anantha Siva Aiyar.]

date on payment by the defaulter of a portion of the amount due. If necessary, his written consent may be taken that on default of payment of the balance on the adjourned date, the property may be sold without making a fresh proclamation on that account. That is the procedure now followed by the Civil Courts and I hope the same procedure may be followed here also with advantage both to the Government and the people alike. The same procedure may be followed in respect of the arrears under Excise revenue also. No doubt the only justification for my suggesting this course is the present economic condition of the country.

In the matter of loans such as, the Agricultural, Industrial, Land Mortgage Bank and special loans, it is seen that heavy sums are still in arrears. In the case of Agricultural, Industrial and Land Mortgage Bank loans, the present practice is for the realisation in a lump of the whole amount of the arrears *i. e.*, not only the defaulted instalments but also the whole of the future instalments. This is really a very hard process. I would suggest that some concession be granted in the matter of realisation of arrears. In taking proceedings for the whole amounts due under such loans, the Land Revenue Department is not able invariably to realise anything because they do not get people to purchase the properties when brought to sale. I would suggest an alternatiue course in that connection. If that is adopted, better results could be achieved. When properties are sold for back arrears alone, a stipulation may be made that such properties will be a charge for the amount of future instalments also. The purchaser of the property can step into the shoes of the original debtor and pay the future instalments on the due dates.

This will be an advantage both to the defaulter as well as the purchaser. The defaulter if he wants set aside the sale will have to pay within 30 days of the date of the auction only that amount for which the property has been sold *viz.*, the back arrears. I will give an illustration. Suppose a party has taken Rs. 10,000 under Agricultural loan. He defaults in the payment of the first instalment say Rs. 1,000. The procedure now is that his properties are proclaimed for sale for all the Rs. 10,000. The difficulty is to find out a bidder at this period of depression. Who has got the money to pay in a lump? I believe there is none. The Government could not get purchasers. Consequently they adjourn the sale. Again the properties come up for auction at another time and the same fate follows. Therefore it will be in the interests of both the Government and the people alike to follow the lines suggested by me *viz.*, to sell the properties for the arrears alone *i. e.*, Rs. 1,000 in this case, with a stipulation that the properties will be a charge for the

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future instalments also and that the purchaser pays the future instalments on the dates on which they respectively fall due. It will be easily seen that by this process the hardships of the ryots would be immensely mitigated and the Government will also stand to gain considerably.

In regard to Industrial loans, I have to say a word more. More or less the same procedure as in the case of Agricultural loans may be followed in regard to these loans also. But the penalties now imposed ought to be done away with.

In regard to special loans granted to Punja ryots, I would submit a word. Government ought to have recovered the loan from the crops offered as collateral security then and there. Under the existing circumstances the amounts involved being rather large, I would suggest that such loans be treated as ordinary Agricultural loans to be repaid in instalments provided the security is quite adequate. In the case of loans which are not recoverable, I would suggest that they should either be written off or recovered from the officers who disbursed them or from the persons who have made the loans irrecoverable.

A good portion of the amount due as arrears of tax in Kuttanad relates to Vembanad Reclamation areas. Registry of these areas took place at a time when the price of paddy was high. The main reason for arrears in respect of these lands is that such of them as are assessed at the 12th tharam are not able to bear the burden from the yield therefrom. The reclaimable areas are divided into three periods, first, second and third. All the lands in the area are equal in their yielding capacity. But they are classified under different tharams, some as 12th and others as 13th. I would suggest that all of them may be classified as the 13th tharam.

Mr. P. I. Simon (*Municipal Councils*): It is true that now much was heard from this side of the House on the merits of the demand. There is a lot of cry raised for communal representation. It is a very regrettable phenomenon that, the larger interests of the State are always forgotten in the anxiety to press for communal claims. The vital issues relating to the policy of the Land Revenue Department the position of the agriculturist in the state are all subordinated to this wild cry for Communal representation in the public service. Sir, some members have said that they have been elected for this purpose. It is high time that you Sir, give a quietus to this question.

Mr. Anirudhan who is our leader, and Mr. Abdur Rahiman Sahib the Deputy leader ought to be understood to have said that communal representation should be accepted by Government with due reference to efficiency. They ought not to be understood to

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[Mr. P. I. Simon.]

mean that they pleaded for communal representation in all its gruesome form. They must have been meant to say that communal representation ought to be adopted with due reference to efficiency. That ought to be accepted by Government. The Government have already accepted the principle of communal representation in a qualified manner. I would also plea for communal representation in a qualified manner *viz*, that efficiency must be given due preference before giving effect to communal representation. When this House discusses on vital questions concerning the State, its prosperity, and the well-being of the people, these questions are often ignored and forgotten in the process of this fight for communal representation. There is a cry for distribution of offices to members of all the communities. It is not worse than crying for one's self. It is only an extension of the principle of self that you cry for the community to which you belong. To avoid this regrettable phonomenon that is prevelent in this House and elsewhere, the Government ought to take some immediate action. Of course, with due reference to efficiency, communal representation ought to be given Sir, on the merits of it, this is all that I have to say.

I have to speak a word, being a member representing the municipalities of the State, about the Land Revenue Department. The Land Revenue Department ought to assist the municipality to have a land policy of its own. There are slums in the towns and they are Government lands. All these must vest in the municipality, and the Land Revenue Department must have nothing to do with it. Poramboke lands within the municipality which belong to Government are not vested in the municipality. I would suggest that all such lands must vest in the respective municipalities. In the Trivandrum municipal area, all the Government lands must be handed over to the municipality so that they may tackle housing problems etc. The slum area must also be allowed to be acquired by the municipality so that they may enhance their resources by reclaiming those lands, making them fit for occupation and letting them out for building purposes. In regard to the question of extension of town limits I have to say a word. That work also may be allowed to be done by the municipality. The extension of the municipal towns may be allowed to be effected by the municipality, and the municipality can be helped to acquire the lands in the parts to which the towns may be proposed to be extended and thereby the municipalities can share in the increasing value of the lands Sir, on behalf of the municipality I seek the assistance of the Land Revenue Department to enable the municipalities to develop a land policy of their own.

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Mr. T. Mahomed Ismail : Sir, in opposing the demand I wish to make clear one point. Not a day passes here without a reference to communal representation. It is the wish of every one that there must be an end to this question as early as possible. I do not know what is meant by 'efficiency'. People who oppose commuual representation think that they are the custodians of efficiency.

To me it appears that efficiency is willingness to work, preparedness to work and honesty in work. If any man has got the qualifications, the educational qualifications necessary for a certain appointment, if he is willing to work and if he is honest in his work ; why not he be given preference to the members of other communities who are over represented.? With regard to the question of efficiency I want to make it clear that I do not request Government to give any appointment to a single Muslim who is not efficient. Without giving an opportunity to a man how can you test his efficiency? If only an opportunity is given and if you find that he is inefficient dismiss him, if he is dishonest punish him, if he is currupt prosecute and send him to jail. But as long as there is no means of measuring the efficiency of work, before he is given an opportunity to work, I do not know how this question can be solved. I think according to the rules framed by Government during the time of Dewan Mr. Raghaviah communal considerations were conditionally accepted by Government by fixing that "other things being equal preference will be given to members of unrepresented communities". I ask what are these "other things". The most important thing for an appointment is educational qualifications. "Other things", as I said, will be his certificates as to his character and his ability. Now take a concrete instarce. For the appointment of a doctor, M. B. B. S., qualification is necessary. Suppose there is a vacancy of a doctor and half a dozen doctors apply for it. Suppose there is an applicant from the unrepresented communities who has got certificates for his qualification from his Professors and others and certificates from the heads of other hospitals that he has got experience and that he is honest and efficient. How can we justfy that that man alone is left out and all the others are appointed. If such is the case and I assert that this is what takes place in Travancore, then I must boldly say that "other things" are not necessary qualifications that constitute what is called efficiency. But these "other things" go to constitute what is called favouritism. It is not efficiency. It is, if I am permitted to say so, is hypocricy pure and simple. I wish to point out one example which will show how the Government, for favouring some interested parties are violating the Government rules under the shelter of "other things being equal". There was a vacancy of a Lecturer in the Law College. Many people applied. There was also one man

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[Mr. T. Mahomed Ismail.]

from the unrepresented communities. The rules laid down, including the "other things" that I have said before, that a High Court Vakil of three years standing is eligible for the post. This member of the unrepresented community had that qualification. Suddenly there comes another rule that only High Court Vakils of five years' standing will be appointed. It did not stop there. There were some people interested in some particular individual and they wanted to do what is called favouritism.

President: The demand is in relation to Land Revenue and Taxes on Income and the question of the appointment of Law College need not directly involve except by means of illustration. The honourable member will bear that in mind.

Mr. T. Mahomed Ismail: Sir, I began by saying that I will point out one case only as an illustration.

President: By the time he finishes the illustration, his time will be over. He has got only two minutes more.

Mr. T. Mahomed Ismail: Then there came another change in the rules in the form of N. B. explaning that the practice of five years' standing does not mean practice in the High Court only but includes practice in the District Court also. That was because one gentleman whom somebody wanted to favour had not got five years' practice in the High Court. He had five years' practice in the District Court only.

Mr. Kottur Kunjukrishna Pillai: May I know who makes appointments in the Law College?

Mr. T. Mahomed Ismail: I say that it is the Government of Travancore.

I bring these facts to the notice of the Government so that these inequalities and favouritism must be stopped. Sir, I want to emphasise one thing. As long as these inequalities last in Travancore, as long as due deference is not shown to efficiency and I do not want anybody to be appointed who is not efficient. Let it be clearly understood that the clamour for communal representation will go on. Under the mask of efficiency let there be no favouritism, no son-ism, no son-in-law-ism. I only want that this inequality must be done away with. Let every one be given an opportunity to show efficiency.

Mr. Kottur Kunjukrishna Pillai: I wish to say a few words on this motion. I will at once enter into the question of communal representation because I must not be considered unfashionable and forsooth anti-national! It has come to that, nowa-days. My good friend Mr. Simon said that this question must be given a quietus. I agree entirely with him. Every member of

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this House will agree with that desire and wish expressed by my friend. But the question is how to do it? Government have been trying to quietus this question and trying to solve this agitation and cry. They have tried every means in their power and they have made concessions after concessions. Even after giving effect to the recommendations of the admittedly communally minded people in the Public Service Recruitment Report, the cry becomes louder and louder every day. I can safely say that whatever else might have been achieved by giving concessions and trying to solve the question by recognising communal representation, it has not achieved greater concord, and satisfaction among the communities. With ever added privilege given, leniency shown, the cry seems to rise louder and louder. That is a psychological question which the Government may do well to look into. It has been stated over and over again as though it was in the power of a community that happens to hold jobs perhaps a little more in variation to the proportion of their population to put a stop to this clamour. I think the attack must be made if it has to be made at all on the appointing authority and not on the communities who hold the posts. Whatever that be, Mr. Govindan has said that in the Land Revenue Department one community has got a monopoly. He knows more than anybody else the historical reason for that. When other people were engaged in other professions which were more remunerative there were only this set of people to carry on the duties of Government. Some of them undertook this duty and they cannot be found fault for that.

Mr. M. Govindn: May I know whether other people were admitted to schools in those days?

Mr. Kottur Kunjukrishna Pillai: They may not have been. Is the community that is now in service responsible for it? They cannot be held responsible for that I can even say that communities that are economically poor may be given a special treatment with regard to appointments. (*Hear, hear*). But I cannot understand the logic of people educationally on a par with other communities in the matter of education attributing motives to communities and crying for communal representation for them also creating unnecessary opposition. Everything depends upon the way in which the case is presented. One can sympathise with the feeling that is behind a grievance. People who are really aggrieved may say very hard things. But there is a limit. My friend Mr. Ismail said that there is a limit to patience. There must be a limit to exaggeration also. What is the position with regard to this question with reference to the demands made by the socalled unrepresented or under-represented communities, a G. O.

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[Mr. Kottur Kunjukrishna Pillai.]

has been issued and the Public Service Commissioner has been appointed and he is asked to make appointments with the definite object of giving fair and equitable representations to all interests in the State. That has been done and that is being done by him. We cannot say anything against it unless we see how it is worked. If you want a change regarding the Public Service Recruitment Rules then you can move for it. But the question is whether a change is now called for. If any change is contemplated, that will again lead to trouble. Give a fair trial. Let us not try to make the maximum demand and make a sort of bargain even when these rules are working. There should not be an undue stress on this point and one should not be unduly irritating. Every body can understand the demand for a fair representation in Public Service consistent with efficiency. Having considered every aspect of the question a man in whom the unrepresented communities had the fullest confidence issued a G. O. and formulated rules for the recruitment into Public Service. A man who cannot possibly be said to be biased or partial is put in charge of it. If you are not going to be satisfied with the present arrangement and are attributing motives to other communities and if Government are going to yield to this clamour we will be doing nothing definitely good for the country or for the communities concerned. Let us give this experiment a fair trial. Let us see the results. If there are defects, if there are dificiencies we will be the first to come forward and advocate the abolition of all legitimate grievances. There can be no question with regard to that.

Mr. M. Govindan : May I know whom does the member mean by 'we'?

Mr. Kottur Kunjukrishna Pillai : You said...

President : The honourable member will address the Chair.

Mr. Kottur Kunjukrishna Pillai: By 'we' I meant the communities whom the honourable member referred as the monopolists of the appointments in the Land Revenue Department.

Then I come to the question of taxation. It is very unnecessary to say that the people in North Travancore taluks, that is to say, taluks north of Trivandrum, are enjoying very much or are gaining very much and that they have got a very good money crop viz., cocoanuts, and they are living in luxury leading and affluent life to press the claims of South Travancore. It may be that there are differences in the incidence of taxation which must be looked into. But it does not seem proper that you should throw mud on the people of North Travancore.....

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President : Attributing prosperity is not throwing mud.

Mr. Kottur Kunjukrishna Pillai : Sir, the honourable member said at the same time that we in North Travancore are evading payment of tax.

Mr. V. S. Arumukham Pillai : Sir,.....

President : The honourable member has not yielded his place.

Mr. Kottur Kunjukrishna Pillai : I have not yielded. Sir, we are all agreed on the point that the incidence of taxation in Nanjinad is really heavy. That can be admitted. But we must also realise the fact that a good portion of the general tax payers' money is spent there for the purpose of irrigation facilities. By this, I do not wish to pay that the present burden of tax in South Travancore is justified. Far from it. That is not my point. But I must say this much in defence of the North Travancore tax payer who has been unfairly attacked.

Sir, with regard to income tax I wish to say one word. There is general agreement on the point that the income-tax is one of the most legitimate taxes that can be collected. If we are agreed that the burden of the tax payer should be lightened we must find out other sources of revenue. One of the most legitimate means for it is to collect tax from the people who can afford to pay. It is a notorious fact that everywhere some people who can afford to pay income-tax have been evading payment by ingenious and intricate ways and means. It has been pointed out by various commissions appointed in British India to enquire into this question that they have found very many ingenious methods adopted by people who can afford to pay, to evade the payment or income-tax. But here the officers are not so much experienced as to cope with the ability of the people who evade payment. Unless they have got the same experience of these ingenious people it is impossible to find out and scotch the offenders. For this purpose Government have very properly appointed a man who I am sure, will have the special and expert knowledge required and wide experience in the field.

Mr. T. Mahomed Ismail : Sir, may I know.....

President : Order. Order. The honourable member must restrain himself. Unless a member when on his legs yields his place no other honourable member can interrupt him. It may be some times when the honourable members in the treasury benches are talking it is considered proper that they should be given proper facilities not to be interrupted as between members who do not belong to the treasury benches. Therefore it is that I called the honourable member to order more than once. The honourable member should restrain himself and seek other opportunities.

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Mr. T. Mahomed Ismail : Sir, on a point of order. When an honourable member makes a wrong statement is it not fair that he should answer our questions on that statement ?

President : If on any occasion an honourable member who is trying to interrupt another honourable member is able to see that a misrepresentation or a wrong statement is made by the honourable member the general etiquette is that he is allowed his turn of time to put forward his point of view.

Mr. Kottur Kunjukrishna Pillai: Sir, it is necessary for our officers to get proper experience to see that the administration of the income-tax department is carried on efficiently and also to see that the offenders who evade income-tax should be brought to book. For this it is necessary even at the expense of considerable amounts of money, to get down a really efficient man to be in charge of this department for a period. With regard to that principle we can very well agree.

President : The honourable member has only a minute more.

Mr. Nedumangad R. Kesavan Nair : May I know from the member what that "we" means ?

Mr. Kottur Kunjukrishna Pillai : "We" has got that ordinary meaning.

President: Order, Order.

Mr. M. Govindan : Is the member agreeable to a fresh settlement ?

President : The agreeableness of the honourable member is not decisive.

Mr. R. V. Thomas (*Todupuzha* cum *Meenachil*) : Sir, I also join the chorus set up by the party to which I belong for removing inequalities in public service. I must concede we have come at a very sad pass in this particular problem. It is a very painful thing that the cry for communal representation has reached a point beyond the limit of our patience. But I must also bring to the notice of this House that it is a necessary evil. Taking facts as they are, communities which are poorly represented in services have to put forward their claims. As my friend Mr. Kottur Kunjukrishna Pillai said the claim for which they make this cry may be too much. Yes, that also I concede. But I would request my friends on the other side to concede the fact that when unrepresented communities are crying for fair play and justice they should not be decried systematically.

Sir, now I pass on to another important question which I want to impress upon Government. It is with regard to certain disabilities

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that a set of tax payers are put to. Sir, I refer to the Tea Restriction Scheme. A large section of the land-owning people of Travancore are also tea estate owners. Under the present scheme there in an Indian Tes Control Act and following that Act Travancore Government also have promulgated Tea Cultivation Restriction Regulation II of 1109. The Government of Travancore have not made any rules thereunder. By a notification in the Government Gazette the Travancore Government have appointed the Indian Tea Licensing Committee as the licensing authority for Travancore also. But Sir, I wish to impress upon the Government and this House that the Tea Restriction Scheme as worked by the Indian Tea Licensing Committee is working great hardship on the tea estate owners in Travancore. Particularly, the small tea estate owners are much affected by the working of the scheme. Their grievances are not heard by the committee. The committee has got plenary powers. So the decisions of the committee are not appealable. Since no appeal lies to any other authority the grievances of the aggrieved tea owners remain unredressed.

Mr. K. George: What is the nature of their grievance?

Mr. R. V. Thomas: I am coming to that. The most important of their desabilities is that under the Restriction Scheme the Licensing Committee is not issuing quota rights to many of these estate owners particularly to those planters or those plantings which were made before 1928 and which were not manufacturing tea during any one of the years from 1929 to 1932. There are large areas of tea under cultivation in Travancore which are refused export rights under the scheme. The argument of the committee is that under the definition of crop basis in the Act they are not able to grant or issue these export rights to certain tea estate owners. The crop basis is defined in the Indian Tea Control Act as "the maximum production of a tea estate in any one of the years 1929, 1930, 1931 and 1932 with the addition of an allowance for new clearings according to the specified schedule." According to the specified schedule the first, second and third year do not get any crop basis; but the fourth get 200 lbs., fifth 300 lbs., and so on. So, as long as the crop basis is defined as the maximum production of an estate in any one of the years from 1929 to 1932, they are not able to give quota to any plantations planted before 1928 which did not produce or manufacture tea during any one of the basic years. I may say that the interpretation may or may not be correct. But according to me and according to a large number of authorities on the matter the interpretation is incorrect. I wish to bring home to the Government the fact that the committee has not been uniform in refusing quota to the planters who were not

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[Mr. R. V. Thomas.]

producing tea for basic years. There are instances where estates planted before 1928 and have not produced tea during the basic years from 1929 to 1932 have been given quotas. This is a very great injustice. The poignancy of the injustice becomes intensified when we realise the fact that the majority of those who have been refused are small tea estate owners who own 3 acres, 5 acres and 10 acres. Those who are owning large acreages are granted quotas.

President : The honourable member has two minutes more.

Mr. R. V. Thomas : Since I have very little time at my disposal I do not propose to go over all these things in detail. But I wish to bring to the notice of the House and the Government that the crop basis as defined in the analogous Act—I mean the Indian Rubber Control Act—is the same as that in the Tea Control Act. There the Indian Rubber Licensing Committee has interpreted the provision very liberally. And they are issuing quotas to all the rubber cultivators whether the plantings were made before the basic years or whether they were made after the basic years. I ask, Sir, why Government has not interfered in this matter. If one Committee can interpret the rules in a liberal way, why not the other Committee also interpret the same rules in the same way.

Mr. G. Narayana Aiyar (*Parur, Kunnatnad and Muvattupuzha* cum *Devikolam*) : I also oppose the Demand. I want to bring to the notice of the Government the grievances of the public on account of the fact that notices are not now being issued by Revenue Department, of the sales of lands for arrears of tax, to all the parties interested on the lands sold. For instance, lands are now being sold behind the back of the hypothecatees, mortgagees, decree-holders and others holding a charge or lien on the lands sold without notice to them. As pointed out by Mr. Ananthasiva Aiyar, cases are not wanting in which, in order to defeat the creditors of their charge over the properties, the debtors default the payment of tax, allow the lands to be sold for arrears of tax and buy them back in the name of a near relation. At present these charge-holders have no easy means of knowing the sales. There appears to be no provision in our law for giving them intimation of such sales. There is provision elsewhere for notice to such charge-holders on their depositing a fee of one rupee with the revenue authorities together with a statement showing the plots over which they have a charge in order to become entitled for notices of the auction sales of the properties subject to the charge If such a provision is made here also, most of the auction sales could be avoided, the charge-holders would be saved from loss of their rights, and the Government will get their revenue in time besides the additional

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income from the charge-holders. I raised this question last time ; still nothing has been done so far.

Then, Sir, at present, the tax on the Medom-crop properties falls due on the 15th of Edavam. It is not always possible to finish the harvest and the sale of the paddy by that date ; and the price of paddy is always low till the end of Mithunam. Therefore, if the due date for payment of tax on those properties be postponed to Karkatakam, the poor agriculturist will be able to get a fair price for his paddy and to pay the Government dues in time. This point also I raised last year ; and nothing has been done so far.

When portions of a propety are sold in private sales, the proverthi officers ought to go to the property, sub-divide it properly and then do the *pokkuvarvu* ; that was the practice before. Now, instead of doing that, they merely sit in their office and do the *pokkuvaravu* and mark out the plots in the plan. This gives room for a lot of mischief and dispute between the old owner and the new owner. I hope and request the Land Revenue Commissioner to remedythese defects and redress the grievances of the public at an early date.

Mr. K. M. Korah (*Vaikom, Kottayam and Changanachery cum Peermade*) As regards the question of communal representation, I wish to make our position clear. We have nothing against any community. We never wanted that any of the officers now in service should be removed. All that we want is that the principle of communal representation should be accepted and acted upon. It is clear from the working of the Public Service Recruitment Rules that the rules are not satisfactory and do not redress the grievances of the unrepresented communities.

At page 22 of his speech, the Financial Secretary has referred to the question of the survey of minor circuits. It is well and good that stringent measures should be taken against the people who now occupy certain lands and do not pay any tax to the Government. But my suggestion is that wherever it is found that the occupants are poor and landless, some concession should he shown to them. This need be done only if it is proved to the satisfaction of the Government that the parties concerned are really poor and landless. In such cases, irrespective of the question of the caste, creed or community of the party concerned, the land should be registered in favour of the occupant free of *taravila* ; of course, such assignment may be subjected to future assessment,

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[Mr. K. M. Korah.]

I fully agree with my friend Mr. Elenkath that the agriculturists do not get from the Government, the sympathy and consideration that they deserve. In my part of the country, Kuttanad, the crop last year was a hopeless failure. We really find it difficult to pay the tax this year. I therefore request that we may be given remission of at least 50 per cent. of the tax.

Mr. P. R. Godavarma Raja (*Edavaga*): My friend, Mr. Govindan has referred to the question of direct recruitment of Tahsildars. I would also urge that Tahsildars may be recruited direct and employed as probationers for a few years, as is done in British India. I hope Government will take early steps in that direction.

Mr. K. George: Sir, a great deal of the discussion centered round the general question of communal representation; and I have nothing to say about it. But, I shall deal with the question so far as it relates to my Department.

It has been stated that the representation of certain communities in the grades of Proverthicars and Accountants is poor. As everybody knows, there are certain historical reasons which have brought about the present position, and I need not dilate upon them. It was only in 1098 that the Revenue Department was thrown open for all the communities of the State till then non-Hindus and non-caste Hindus had no right of entrance into this department. I must say, Sir, that since 1098, some progress *has* been made in the matter of recruitment from the various communities to appointments in the Revenue Department. Sir, the position cannot be changed all at once; only a gradual increase in the number of hands belonging to the unrepresented communities can be expected.

A suggesition has been made that Proverthicars should be recruited direct. A reference to the Public Service Recruitment Rules will show that direct recruitment to the Proverthikars' grade is permissible. The practice all along has been to make the appointments only by promotion from the grade of Accountants. The question of direct recruitment to the Proverticars' grade is now engaging the attention of the Government.

Mr. Abdur Rehiman Sahib referred to the market in Nedumangad. I inspected it once and found that it was very congested. On my proposal, Government have sanctioned its extension. It was not possible last year to acquire the land necessary, on account of paucity of funds. Provision has been made in the budget for the next year, and I hope to be able to acquire the lands next year.

In regard to the sanitary condition of the market, I think the market has a watcher or a scavenger. I shall however instruct the

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Tahsildar to see that proper sanitary arrangements are made in that market.

I shall now deal with the vexed question of taxation in Nanjinad. It is true that the average tax in Nanjinad is much higher than the tax in other parts of the State. That does not mean that the land cannot bear the tax. That is a different point. It was stated that the average tax in Nanjinad is Rs 20. per acre per annum. It is not so; it is only Rs. 12.

Mr. V. S. Arumukham Pillai : In answer to my question last year, did not the honourable member himself say that it was Rs. 20?

Mr. K. George: I am speaking of the average tax.

The tax in Tovala and Agasteesvaram varies from Re. 1-6-11 to Rs. 17 per Acre per annum for single-crop land, and from Re. 1-22-10 to Rs. 25-15-7 for double crop land. It is true that, in the case of tank-bed conversions, the rate is high. But, as I said, the average rate in Nanjinad is only Rs. 12 per acre per annum. And, there are reasons for that.

Mr. V. S. Arumukham Pillai: Did not the member himself say, last year, in answer to a question put by me, that the average in Nanjinad was Rs. 20 per acre, whereas in Thinnevelly, it was Rs. 14-9-0?

Mr. K. George: No, Sir; if I had said that, it is a mistake. Sir, it is a mistake to assume that this high rate of assessment in Nanjinad was introduced in the last settlement. As I have stated elsewhere, the rates were high in Nanjinad even before the Settlement; they were only lowered, at the time of the Settlement by about 4 percent in Tovala and Agasteesvaram and 2 percent in Eranial. Nevertheless, the rate is high; and there are reasons forthat.

In the first place, the lands in Nanjinad are far superior to the lands in the other parts of the State.

Mr. V. S. Arumukham Pillai: May I know from the member the average yield in Nanjinad during the last 4 or 5 years,

Mr. K. George: I am speeking the about the settlement rates and not about the yield during the last few years.

Sir, we all know, that the price of paddy land in Nanjinad is comparatively very high, it is almost double the price of land in other parts of the State. Further, the lands to the north of Quilon are mostly single-crop lands, whereas, in Nanjinad the lands are mostly double-crop lands.

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[Mr. K. George.]

By that I do not mean to say that there is no justification at all for the complaint that the lands are heavily assessed, and in proof of it my honourable friend, Mr. Arumukham Pillai has just read out a portion of the Memorandum by Dewan Ramiengar.

Mr. Elenkath: May I know from the honourable member the maximum rate of tax in places to the north of Trivandrum?

Mr. K. George: The average rate of tax for the whole of Travancore, including Nanjinad, is Rs. 2-26 chs. 2 cash per acre.

Mr. K. R. Elenkath: I wanted to know the maximum rate of tax in places to the north of Trivandrum.

Mr. K. George: I have not taken the figures. As I said, I do not deny the fact that there is a comparatively heavy taxation in Nanjind and we hope that in course of time it will be possible to remedy that evil.

Reference was made to the large number of demad notices issued by the Department.

President: Order, order. The House will now adjourn and meet again at 2 o' clock.

The Council adjourned for lunch at 1-2 P. M. and reasumalated at 2 P. M. with the President in the Chair.

Mr. K. George: Sir, I was at the question of coercive steps. In the matter of coercive steps nobody would be more happy than the officers in the Revenue Department to avoid resorting to coercive steps. The rules lay down that the tax should be paid in the Pakuthy Cutcheries. That rule, it is well-known, is more honoured in its breach than in the observance. However, I would invite the attention of the House to one or two aspects of that matter, namely that although in 1111 the number of demand notices was 8,64,639, the percentage of attachment to demand notices was only 6. Coming further, there were 19,106 cases of sale of immovable property, but the percentage of confirmation of the sales was only 27. Therefore it will be seen that these staggering figures do not actually show that any very undue hardship has been unflicted on the people. As I said, we should very much like to have no resort to coercive steps and for that the tax payers should also co-operate.

Mr. Kesavan Nair referred to the appointment of a special officer for income tax. Sir, as it is well-known the income tax law is a very complicated law and we have been in this country administering that law without any special training. This law was introduced in 1097 and since then we have been administering it without a special examination by any expert. In British India there have been several occasions when experts examine into the working of

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the Income Tax Law and I should think that it is exeedingly desirably that an expert who has had experience of the working of that complicated measure in British India is brougt down here to help us to work that Regulation more effectively.

Mr. Nedumangad R. Kesavan Nair: May I know from the honourable member whether a perion of 6 months would be enough for us to grasp the exact working of the system in British India.

Mr. K. George: Fairly adequate, Sir. There are ever so many ways of evasion of tax. The usual methods of evasion are manipulation of accounts, manipulation of stock, inclusion of capital expenditure as revenue, classification of ones own capital as loans given by relations and so on. These are the ways that we have come across in the country. From various reports that I have read about the evasion of income tax in British India I think, Sir, that there should be many other ways which are inscrutable to us now and it would be a great advantage if an officer who is thoroughly experienced in the working of the Income Tax Law in BritishIndia is brought here to look into the working of the Regulation here and not only suggest changes in the practices but also suggest changes in the law itself.

Mr. Nedumangad R. Kesavan Nair: May I know from the honourable member the special qualification of the officer, apart from the experience that he has in British India?

Mr. K. George: I understand, Sir, that he is an Assistant Commissioner of Income Tax in British India and I take it that in British India they appoint to this post only persons who have got a thorough knowledge of the Income Tax Law and its practical application.

The honourable member, Mr. Ananthasiva Aiyar referred to one or two points. One was about the sale of lands for repayment of loans. He suggested that if a man defaults in the repayment of an agricultural loan, the land may be sold for the amount of the instalment due and the balance made recoverable from the purchaser in instalments of the loan. That question was once examined, if I remember right, and I think there are certain legal difficulties in the way. I believe, Sir, the Revenue Recovery Regulation itself will have to be amended. Also the question whether it would not be disadvantageous to the borrower who has defaulted the loan amount is one which requires very careful consideration. As I said, it was once examined and I think the legal opinion was that it was not practicable under the law as it is. The honourable member referred to the case of special loans. Sir, the special loans were given for a special

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[Mr. K. George.]

purpose and they were originally granted on the security of a certain amount of paddy with land as collateral security. The persons who took the loans took care to get back the paddy and the only security left was the land. The result is that now these loans which come nearly to Rs. 75,000, are outstanding repayment and it has to be considered whether it would be safe to allow any further concession to these defaulters. It may be that the lands themselves have deteriorated in value. The question was once considered by Government and Government declined to give the ordinary terms to those who have borrowed under the Special Loans Rules.

The honourable member, Mr. Thomas referred to the hardships which small tea land owners are put to under the Tea Cess Scheme. Sir, on that matter I am not sure whether even this Government have any power to interfere. I believe, if he has any grievance about the working of the scheme he will have to bring the matter before the Government of India.

Mr. R. V. Thomas: What I wanted to suggest was that the Government of His Highness the Maharaja of Travancore must move the Government of India to make amendments or provisions so that the disabilities existing at present may be removed.

Mr. K. George: The honourable member, Mr. G. Narayana Aiyar made a suggestion regarding special notice being given to hypothecates and other charge-holders when property is sold for default of land tax. Probably he is not aware of the fact that the system of maintaining a Special Notice Register has already been introduced with the Sanction of Government. The register will be maintained in each Taluk Office and any person who has any hypothecation right or any other right in the properties may get his name registered in the taluk on payment of an annual fee of eight annas in respect of the lands included in a particular patta. A person who registers his name will get a notice of the sale.

The honourable member also referred to the question of the alteration in the date of payment of tax on punja lands. He suggested that the date may be altered from the 15th Edavom to the 15th Mithunam. This proposal was once considered and it was tried for sometime. It was found that the effect of it was not at all satisfactory. When the proposal was once again made on the floor of the Legislature, it was referred to the various Division Peishkars for opinion and they reported. If this is done, it will not be advantagous either to the ryots or to the Government ; for the tax-payers who would have paid the tax in Edavom would not pay the

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tax even in Mithunam and when coercive steps are resorted to, it will not be possible to complete them before the end of the year. In view of these considerations, I am against the postponemet of the collection of tax on the punja lands.

Mr. G. Narayana Aiyar : May I know from the honourable member whether the rate of payment in Mithunam was not higher ?

Mr. K. George : It may be higher slightly, but the fact remains that the owners of paddy lands may sell off their paddy in Evaṭom and may not pay the tax in Mithunam. So, it is better for the ryots themselves that they pay the tax as soon asthe harvest is collected instead of waiting another month.

The honourable member, Mr. Korah referred to the question of giving lands free of taravila to poor people when they are registered after the proposed survey. There is already a provision in the Puduval Rules that indigent people can get lands free of *taravila*. But they must be indigenet and they should not have any lands anywhere in the State. In such cases special concessions are provided for in the Puduval Rules. The maximum extent of land which could be given to such people is 3 acres for a family.

Reference was made to the rates of tax in certain kayal lands in Kuttanad. The rates of tax were fixed at a time when the lands were auctioned and there was no objection from any quarter that the rates were high. In fact, when the lands were auctioned there was such a large demand that the prices went up very high. It is only recently that the question is being brought up that the rates are high. It is true that in one or two cases the rate was reduced, but there were special reasons for that. For instance the rate of tax in the R Block was reduced. That was after an investigation of the question by the Department of Agriculture who said that the land in the R. Block contained a lot of limeshells and that it was of poor quality. But in regard to the rest there are no special reasons to reduce the tax. The question was once considered and Government decided that the question of reduction of tax in the other blocks must wait until the next settlement.

The question that a sum of Rs. 10,08,917 under Demand I—Land Revenue and Taxes on Income be granted was put and carried.

The grant was made.

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